



United States Department of the Interior

FISH AND WILDLIFE SERVICE

Washington, D.C. 20240



In Reply Refer To:
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OCT 12 2004

To: State Fish and Wildlife Agencies
Secretary, Department of Natural Resources of the Commonwealth of Puerto Rico
Governor of Guam
Governor of the U.S. Virgin Islands
Governor of American Samoa
Governor of the Commonwealth of the Northern Mariana Islands
Mayor District of Columbia

The U. S. Fish and Wildlife Service is required by law to audit all entities participating in the Sport Fish and Wildlife Restoration programs within a five year audit cycle. The U.S. Department of the Interior, Office of Inspector General (OIG) preforms these audits and began the current cycle of audits early in 2003. This letter reports on the status of Federal Assistance grant audits and announces the final group of state agencies to be scheduled.

The OIG has completed or scheduled the audits for the first group of States and Territories that were announced in our letter dated, January 8, 2003. The final group of twenty four State and Territories are listed in the attachment. The list is stratified into three subgroups. Soon, a representative from the OIG will contact each of the States in the first subgroup to determine an appropriate audit schedule that is acceptable to all parties. States and Territories in the second subgroup can expect to be contacted by the OIG sometime after April 2005. We expect the final subgroup to be scheduled in late 2005.

To maximize the efficiency of the audit and minimize the duration of field work, the OIG will send an announcement letter to the State at least ninety days prior to the start of the audit field work. The field work of the audit begins with the entrance conference. The letter will request a list of documents the auditor will review before field work begins. The information requested is to be returned forty-five days before the entrance conference. We ask that each agency allow some flexibility and if possible, provide the requested information to the auditors before the forty-five day deadline.

Thank you for your continued cooperation in the audit process. If you have any questions or require any technical advice regarding the audit process, you may contact either Kris E. LaMontagne, Chief, Division of Federal Assistance, in the Washington Office, or your regional Federal Assistance Chief.

Sincerely,

DIRECTOR

Attachment

U.S. Fish and Wildlife Service
Division of Federal Assistance
Audit of Sport Fish and Wildlife Restoration Grants
2005 and 2006 Schedule of States and Territories

First Subgroup

Kentucky
Maine
Michigan
Nevada
New Mexico
Pennsylvania
South Carolina
Texas

Second Subgroup

District of Columbia
Georgia
Minnesota
North Dakota
Northern Mariana Islands
Oklahoma
Virgin Islands
Virginia

Third Subgroup

Arizona
Delaware
Guam
Hawaii
Kansas
Maryland
Missouri
Ohio